

Exhibit 16

SEARS HOLDINGS

Linda R. Devlin
Senior Paralegal, Intellectual Property

Sears Holdings Management Corporation
3333 Beverly Road B6-260B
Hoffman Estates, IL 60179
(847) 286-5061
Fax (847) 286-3379
Email ldevli1@searshc.com

January 17, 2008

VIA ELECTRONIC MAIL
– **tjh@timhogan.com**

Timothy J. Hogan, Esq.
1050 Bishop Street
No. 433
Honolulu, Hawaii 96813

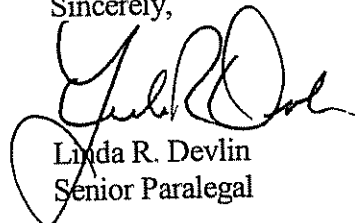
Re: Wayne Berry – Copyright Infringement Claim
Freight Control System/FlemingPo.exe – Software

Dear Mr. Hogan:

Pursuant to your December, 2007 communications with Vanessa Cooper, we investigated the issue you raised with respect to the software referenced above, and we have confirmed that Kmart is not using the subject software.

Please be advised that we have referred this matter to C&S Wholesale Grocers, Inc. ("C&S"), Kmart's freight service provider, to the attention of their attorney, Lex R. Smith, lsmith@ksglaw.com. You should be hearing from C&S, or its counsel, in the near future regarding this matter.

Sincerely,



Linda R. Devlin
Senior Paralegal

cc: Vanessa J. Cooper, Assistant General Counsel – Sears Holdings Management Corp.